

**PRATT UNIFIED SCHOOL DISTRICT NO. 382
PRATT, KANSAS**

**FINANCIAL STATEMENT
JUNE 30, 2018**

BFR

BUSBY FORD & REIMER, LLC

CERTIFIED PUBLIC ACCOUNTANTS

PRATT UNIFIED SCHOOL DISTRICT NO. 382
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BUSBY FORD & REIMER, LLC

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

**Board of Education
Pratt Unified School District No. 382
Pratt, Kansas**

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances of **Pratt Unified School District No. 382, Pratt, Kansas**, as of and for the year ended **June 30, 2018**, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditors' judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Board of Education
Pratt Unified School District No. 382**

Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America

As described in Note 1 of the financial statement, the financial statement is prepared by **Pratt Unified School District No. 382, Pratt, Kansas**, to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on Accounting Principles Generally Accepted in the United States of America

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **Pratt Unified School District No. 382, Pratt, Kansas**, as of **June 30, 2018**, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **Pratt Unified School District No. 382, Pratt, Kansas**, as of **June 30, 2018**, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual, agency funds schedules of regulatory basis cash receipts and disbursements and district activity funds schedules of regulatory basis cash receipts, expenditures and unencumbered cash (Regulatory-Required Supplementary Information as listed in the table of contents) and schedule of expenditures of federal awards (Federal Award Information as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement.

**Board of Education
Pratt Unified School District No. 382**

The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statement as a whole, on the basis of accounting described in Note 1.

The 2017 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget and individual fund schedules of regulatory basis receipts and expenditures-actual (as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2017 basic financial statement upon which we rendered an unmodified opinion dated December 14, 2017. The 2017 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://da.ks.gov/ar/muniserv/>. Such 2017 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2017 basic financial statement. The 2017 comparative information was subjected to the auditing procedures applied in the audit of the 2017 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2017 basic financial statement or to the 2017 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2017 comparative information is fairly stated in all material respects in relation to the 2017 basic financial statement as a whole, on the basis of accounting described in Note 1.

Busby Ford & Reimer, LLC

Busby Ford & Reimer, LLC
October 31, 2018

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018

Fund	Beginning	Prior Year	Cash Receipts	Expenditures	Ending	Add	Ending Cash
	Unencumbered	Canceled			Unencumbered	Encumbrances	
	Cash Balance	Encumbrances			Cash Balance	and Accounts Payable	Balance
General Fund	\$ 0	\$ 0	\$ 8,089,492	\$ 8,089,492	\$ 0	\$ 0	\$ 0
Special Purpose Funds							
Supplemental General	66,263	0	2,629,835	2,626,192	69,906	0	69,906
At Risk (4 year Old)	23,112	0	44,413	42,357	25,168	0	25,168
At Risk (K-12)	50,000	0	989,382	1,039,382	0	0	0
Bilingual Education	15,779	0	107,243	86,930	36,092	0	36,092
Virtual Education	66,730	0	185,030	76,724	175,036	0	175,036
Capital Outlay	987,282	0	988,537	1,037,627	938,192	0	938,192
Driver Training	15,603	0	19,708	11,018	24,293	0	24,293
Extraordinary School Program	57,147	0	95,879	122,440	30,586	0	30,586
Food Service	97,252	0	552,342	457,145	192,449	0	192,449
Professional Development	29,675	0	46,359	61,412	14,622	0	14,622
Parent Education Program	0	0	31,301	31,301	0	0	0
Summer School	9,063	0	0	958	8,105	0	8,105
Special Education	294,169	0	1,969,732	2,030,577	233,324	0	233,324
Career and Postsecondary Education	48,831	0	196,118	188,377	56,572	0	56,572
KPERS Contribution	0	0	725,698	725,698	0	0	0
Federal Funds	0	0	240,511	240,511	0	0	0
Gifts and Grants	86,766	0	59,022	48,949	96,839	0	96,839
Contingency Reserve	650,000	0	0	0	650,000	0	650,000
Textbook & Student Material							
Revolving	74,640	0	33,343	76,187	31,796	0	31,796
District Activity Funds	165,715	0	257,617	247,787	175,545	516	176,061
Debt Service Fund							
Bond and Interest	1,137,518	0	721,483	866,029	992,972	0	992,972
	<u>\$ 3,875,545</u>	<u>\$ 0</u>	<u>\$ 17,983,045</u>	<u>\$ 18,107,093</u>	<u>\$ 3,751,497</u>	<u>\$ 516</u>	<u>\$ 3,752,013</u>

Composition of Cash:

Checking and Money Market Accounts	\$ 3,894,588
Certificates of Deposit	6,150
	<u>3,900,738</u>
Agency Funds	(148,725)
	<u>\$ 3,752,013</u>

The notes to the financial statement are an integral part of this statement.

PRATT UNIFIED SCHOOL DISTRICT NO. 382
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2018

Note 1 - Summary of Significant Accounting Policies:

Financial Reporting Entity

Pratt Unified School District No. 382 is a municipal corporation established under State of Kansas statutes designed to meet educational requirements at the primary and secondary levels in and around Pratt, Kansas. The District is governed by an elected seven-member Board of Education. The District's financial statement includes all funds over which the Board of Education exercises financial responsibility. Financial responsibility includes appointment of governing body members, designation of management, the ability to significantly influence operations and accountability for fiscal matters.

KMAAG Regulatory Basis of Presentation Fund Definitions:

General Fund-The primary operating fund. Used to account for all unrestricted resources except those required to be accounted for in another fund.

Special Purpose Funds-To account for the proceeds of specific receipts (other than major capital projects) that are restricted by law or administrative action to expenditure for specific purposes.

Debt Service Fund-To account for the accumulation of resources for and the payment of, interest and principal on general long-term debt.

Agency Funds-To account for resources held in a trustee or agency capacity for others which therefore cannot be used to support the government's own programs.

Regulatory Basis of Accounting and Departure from Accounting Principles Generally accepted in the United States of America

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The District has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of accounting principles generally accepted in the United States of America and allowing the municipality to use the regulatory basis of accounting.

PRATT UNIFIED SCHOOL DISTRICT NO. 382
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2018

Budget and Tax Cycle

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), and debt service funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held, and the governing body may amend the budget at that time. There were no amendments to the budget for the year ended June 30, 2018.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for capital projects funds, trust funds, and the following special purpose funds:

Federal Funds	Gifts and Grants Fund
Contingency Reserve Fund	Textbook & Student Material Revolving Fund
District Activity Funds	

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

Note 2 - In Substance Receipt in Transit:

The District received \$509,096 subsequent to June 30, 2018, and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2018.

PRATT UNIFIED SCHOOL DISTRICT NO. 382
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2018

Note 3 - Defined Benefit Pension Plan:

Plan Description

The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions

K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009 and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate of 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate with a 0% moratorium for the period of July 1, 2017 through September 30, 2017 for the Death and Disability Program) was 10.81% for the fiscal year ended June 30, 2017. The actuarially determined employer contribution rate was 12.01% for the fiscal year ended June 30, 2018. Per 2016 House Substitute for Senate Bill 161, Section 98(a)(1), state general fund and expanded lottery act revenue funds for employer contributions to KPERS were deferred. The amount deferred for school contributions was \$92,917,091 for the fiscal year ended June 30, 2016 and the anticipated repayments per SB249 were nullified per HB2052 during fiscal year 2017.

The State of Kansas contribution to KPERS for all school municipalities for the year ending June 30, 2017, received as of June 30th was \$304,596,361. Per 2017 Senate Substitute for House Bill 2052, Section 37(a), state general fund employer contributions to KPERS were decreased by \$64,130,234 for the fiscal year ended June 30, 2017. Section 43(17) of the bill also stipulates that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2018. The level dollar amount was computed to be \$6.4 million dollars per year.

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$725,698 for the year ended June 30, 2018.

PRATT UNIFIED SCHOOL DISTRICT NO. 382
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2018

Net Pension Liability

At June 30, 2018, the District's proportionate share of the collective net pension liability reported by KPERS was \$8,340,255. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016, which was rolled forward to June 30, 2017. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2017. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

Note 4 - Deposits:

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices.

Concentration of credit risk. State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2018.

At June 30, 2018, the District's carrying amount of deposits was \$3,900,738 and the bank balance was \$4,320,228. The bank balance is held by two banks resulting in a concentration of credit risk. Of the bank balance, \$828,953 was covered by federal depository insurance and the remaining \$3,491,275 was collateralized with securities held by the pledging financial institution's agent in the District's name.

PRATT UNIFIED SCHOOL DISTRICT NO. 382
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2018

Note 5 - Contingencies:

Grant Programs

The District participates in various federal and state grant programs. These grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District carries commercial insurance for all risks of loss. Settled claims resulting from these risks have not materially exceeded commercial insurance coverage in any of the past three years.

Note 6 - Postemployment Benefits:

As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in the financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the government under this program.

All certified employees of the District are eligible to participate in the District's early retirement program if certain eligibility requirements are met. The employee must have completed fifteen (15) years of service of which the last five (5) years were continuous, and the employee must be retired from the KPERS retirement system. Eligibility continues until their 65th birthday. Notification must be given to the District by April 1 in the year prior to the July 1 retirement date. The amount paid upon early retirement shall be determined by subtracting the base of the salary schedule from the teacher's salary for the year in which application for early retirement is made. The difference in these two figures shall be multiplied by sixty percent (60%) and then divided by twelve (12) to determine the amount that will be paid monthly for five (5) years or until the employee reaches age 65 or is deceased.

It is the policy of the District to record these benefits as expenditures when paid. Total expenditures under the program for the year ended June 30, 2018, was \$148,364 for 17 former employees.

PRATT UNIFIED SCHOOL DISTRICT NO. 382
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2018

Note 7 - Interfund Transactions:

Operating transfers in accordance with K.S.A. 72-7063 were as follows:

	Transfer to:											Total
	At Risk 4 Year Old	At Risk (K-12)	Bilingual Education	Virtual Education	Driver Education	Extraordinary School Program	Food Service	Professional Development	Parent Education	Special Education	Career and Postsecondary Education	
Transfer from:												
General Fund	\$ 40,000	\$ 987,554	\$ 97,243	\$ 134,778	\$ 10,000	\$ 10,000	\$ 52,990	\$ 10,000	\$ 9,936	\$ 1,303,266	\$ 94,850	\$ 2,750,617
Supplemental General Fund	0	0	10,000	0	0	20,000	0	25,000	0	649,263	95,000	799,263
	<u>\$ 40,000</u>	<u>\$ 987,554</u>	<u>\$ 107,243</u>	<u>\$ 134,778</u>	<u>\$ 10,000</u>	<u>\$ 30,000</u>	<u>\$ 52,990</u>	<u>\$ 35,000</u>	<u>\$ 9,936</u>	<u>\$ 1,952,529</u>	<u>\$ 189,850</u>	<u>\$ 3,549,880</u>

Note 8 - Reimbursed Expenses:

The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as revenue to the fund. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements.

Note 9 - Compensated Absences:

All permanent full-time employees are eligible for vacation and/or sick leave benefits in varying annual amounts depending on position and length of service.

It is the policy of the District to record vacation and sick leave benefits as expenditures when paid.

Note 10 - Subsequent Events:

The District has evaluated subsequent events through October 31, 2018, the date which the financial statement was available to be issued.

Note 11 - Long-Term Debt:

Principal payments are due annually for general obligation bonds on September 1. Interest payments are due semi-annually on March 1 and September 1.

Lease payments are due annually and semi-annually.

Terms for long-term liabilities for the District for the year ended June 30, 2018, were as follows:

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity
General Obligation Bonds				
2012 Series	2.00 - 2.50	11/1/12	\$ 8,545,000	9/1/30
2015 Series	2.00 - 3.00	3/25/15	\$ 3,820,000	9/1/30
Capital Leases				
Qualified School Construction Bonds	0.34	10/1/10	\$ 1,400,000	9/1/25
Energy Project	2.64	5/26/17	\$ 4,750,000	5/1/33

PRATT UNIFIED SCHOOL DISTRICT NO. 382
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2018

Changes in long-term liabilities for the District for the year ended June 30, 2018, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds					
2012 Series	\$ 8,030,000	\$ 0	\$ 380,000	\$ 7,650,000	\$ 166,979
2015 Series	3,775,000	0	210,000	3,565,000	106,050
	<u>11,805,000</u>	<u>0</u>	<u>590,000</u>	<u>11,215,000</u>	<u>273,029</u>
Capital Leases					
Qualified School Construction Bonds	860,507	0	93,855	766,652	74,200
Energy Project	4,750,000	0	250,472	4,499,528	118,788
	<u>5,610,507</u>	<u>0</u>	<u>344,327</u>	<u>5,266,180</u>	<u>192,988</u>
	<u>\$ 17,415,507</u>	<u>\$ 0</u>	<u>\$ 934,327</u>	<u>\$ 16,481,180</u>	<u>\$ 466,017</u>

Current maturities of long-term debt and interest for the next five years and in five-year increments through maturity are as follows:

	Principal			Interest			Total Principal and Interest
	General Obligation Bonds	Capital Leases	Total Principal	General Obligation Bonds	Capital Leases	Total Interest	
2019	\$ 635,000	\$ 342,231	\$ 977,231	\$ 262,679	\$ 121,168	\$ 383,847	\$ 1,361,078
2020	660,000	348,788	1,008,788	247,504	114,610	362,114	1,370,902
2021	695,000	355,519	1,050,519	231,653	107,880	339,533	1,390,052
2022	745,000	362,427	1,107,427	214,854	100,972	315,826	1,423,253
2023	815,000	369,517	1,184,517	196,754	93,882	290,636	1,475,153
2024 - 2028	4,520,000	1,788,771	6,308,771	680,799	351,568	1,032,367	7,341,138
2029 - 2033	3,145,000	1,698,927	4,843,927	124,978	136,892	261,870	5,105,797
	<u>\$ 11,215,000</u>	<u>\$ 5,266,180</u>	<u>\$ 16,481,180</u>	<u>\$ 1,959,221</u>	<u>\$ 1,026,972</u>	<u>\$ 2,986,193</u>	<u>\$ 19,467,373</u>

**REGULATORY REQUIRED
SUPPLEMENTARY INFORMATION**

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018

Fund	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Fund	\$ 8,303,584	\$ (214,092)	\$ 0	\$ 8,089,492	\$ 8,089,492	\$ 0
Special Purpose Funds						
Supplemental General	2,705,030	(78,838)	0	2,626,192	2,626,192	0
At Risk (4 year Old)	63,112	0	0	63,112	42,357	(20,755)
At Risk (K-12)	1,037,554	0	1,828	1,039,382	1,039,382	0
Bilingual Education	90,936	0	0	90,936	86,930	(4,006)
Virtual Education	108,910	0	0	108,910	76,724	(32,186)
Capital Outlay	1,910,616	0	0	1,910,616	1,037,627	(872,989)
Driver Training	31,483	0	0	31,483	11,018	(20,465)
Extraordinary School Program	167,147	0	0	167,147	122,440	(44,707)
Food Service	599,819	0	0	599,819	457,145	(142,674)
Professional Development	72,175	0	0	72,175	61,412	(10,763)
Parent Education Program	31,800	0	0	31,800	31,301	(499)
Summer School	24,722	0	0	24,722	958	(23,764)
Special Education	2,198,264	0	0	2,198,264	2,030,577	(167,687)
Career and Postsecondary Education	238,681	0	0	238,681	188,377	(50,304)
KPERs Contribution	750,232	0	0	750,232	725,698	(24,534)
Federal Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	240,511	XXXXXXXXXX
Gifts and Grants	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	48,949	XXXXXXXXXX
Contingency Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Textbook & Student Material						
Revolving	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	76,187	XXXXXXXXXX
District Activity Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	247,787	XXXXXXXXXX
Debt Service Fund						
Bond and Interest	866,029	0	0	866,029	866,029	0
	<u>\$ 19,200,094</u>	<u>\$ (292,930)</u>	<u>\$ 1,828</u>	<u>\$ 18,908,992</u>	<u>\$ 18,107,093</u>	<u>\$ (1,415,333)</u>

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>General Fund</u>	<u>Current Year</u>		<u>Variance -</u> <u>Over (Under)</u>
	<u>Prior Year</u> <u>Actual</u>	<u>Actual</u> <u>Budget</u>	
Cash Receipts			
State Sources	<u>\$ 8,232,492</u>	<u>\$ 8,089,492</u> <u>\$ 8,303,584</u>	<u>\$ (214,092)</u>
	<u>8,232,492</u>	<u>8,089,492</u> <u>\$ 8,303,584</u>	<u>\$ (214,092)</u>
Expenditures			
Instruction	2,720,866	2,511,833 \$ 2,817,919	\$ (306,086)
Student Support Services	149,908	152,590 171,816	(19,226)
Instructional Support Staff	57,967	79,006 66,650	12,356
General Administration	240,754	239,225 257,085	(17,860)
School Administration	632,540	692,873 721,075	(28,202)
Central Services	137,212	157,578 149,250	8,328
Operations & Maintenance	961,647	1,070,909 1,106,048	(35,139)
Student Transportation Services	315,434	340,336 363,697	(23,361)
Other Supplemental Services	359	94,525 0	94,525
Transfers	3,015,805	2,750,617 2,650,044	100,573
Adjustment to Comply with Legal			
Max	<u>0</u>	<u>0</u> <u>(214,092)</u>	<u>214,092</u>
	<u>8,232,492</u>	<u>8,089,492</u> <u>\$ 8,089,492</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	0	0	
Unencumbered Cash, Beginning	0	0	
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>	
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>	

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>Supplemental General Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 1,527,826	\$ 1,620,265	\$ 1,545,214	\$ 75,051
County Sources	148,120	148,801	121,948	26,853
State Sources	887,921	860,769	840,405	20,364
Transfers	0	0	131,200	(131,200)
	<u>2,563,867</u>	<u>2,629,835</u>	<u>\$ 2,638,767</u>	<u>\$ (8,932)</u>
Expenditures				
Instruction	1,302,989	1,559,622	\$ 1,484,728	\$ 74,894
Student Support Services	336,101	200,619	403,993	(203,374)
Operations and Maintenance	33,377	66,688	65,000	1,688
Transfers	938,297	799,263	751,309	47,954
Adjustment to Comply with Legal Max	0	0	(78,838)	78,838
	<u>2,610,764</u>	<u>2,626,192</u>	<u>\$ 2,626,192</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(46,897)	3,643		
Unencumbered Cash, Beginning	113,160	66,263		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 66,263</u>	<u>\$ 69,906</u>		

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>At-Risk Fund (4 Year Old)</u>	<u>Current Year</u>			Variance - Over (Under)
	<u>Prior Year Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Local Sources	\$ 0	\$ 4,413	\$ 0	\$ 4,413
Transfers	52,800	40,000	40,000	0
	<u>52,800</u>	<u>44,413</u>	<u>\$ 40,000</u>	<u>\$ 4,413</u>
Expenditures				
Instruction	32,409	42,357	\$ 63,112	\$ (20,755)
	<u>32,409</u>	<u>42,357</u>	<u>\$ 63,112</u>	<u>\$ (20,755)</u>
Receipts Over (Under) Expenditures	20,391	2,056		
Unencumbered Cash, Beginning	2,721	23,112		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 23,112</u>	<u>\$ 25,168</u>		

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>At Risk Fund (K-12)</u>	<u>Current Year</u>			<u>Variance - Over (Under)</u>
	<u>Prior Year Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Federal Sources	\$ 1,723	\$ 1,828	\$ 0	\$ 1,828
Transfers	<u>762,681</u>	<u>987,554</u>	<u>987,554</u>	<u>0</u>
	<u>764,404</u>	<u>989,382</u>	<u>\$ 987,554</u>	<u>\$ 1,828</u>
Expenditures				
Instruction	692,641	1,015,790	\$ 1,001,114	\$ 14,676
Student Transportation Services	21,763	23,592	36,440	(12,848)
Adjustment to Comply with Legal Max	<u>0</u>	<u>0</u>	<u>1,828</u>	<u>(1,828)</u>
	<u>714,404</u>	<u>1,039,382</u>	<u>\$ 1,039,382</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	50,000	(50,000)		
Unencumbered Cash, Beginning	0	50,000		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 50,000</u>	<u>\$ 0</u>		

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>Bilingual Education Fund</u>	Current Year			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Transfers	\$ 60,000	\$ 107,243	\$ 75,157	\$ 32,086
	<u>60,000</u>	<u>107,243</u>	<u>\$ 75,157</u>	<u>\$ 32,086</u>
Expenditures				
Instruction	44,221	86,930	\$ 90,936	\$ (4,006)
	<u>44,221</u>	<u>86,930</u>	<u>\$ 90,936</u>	<u>\$ (4,006)</u>
Receipts Over (Under) Expenditures	15,779	20,313		
Unencumbered Cash, Beginning	0	15,779		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 15,779</u>	<u>\$ 36,092</u>		

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>Virtual Education Fund</u>	<u>Current Year</u>			<u>Variance - Over (Under)</u>
	<u>Prior Year Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Local Sources	\$ 0	\$ 50,252	\$ 0	\$ 50,252
Transfers	110,442	134,778	42,180	92,598
	<u>110,442</u>	<u>185,030</u>	<u>\$ 42,180</u>	<u>\$ 142,850</u>
Expenditures				
Instruction	78,140	76,724	\$ 81,500	\$ (4,776)
Student Support Services	0	0	27,410	(27,410)
School Administration	28	0	0	0
Operations & Maintenance	11,743	0	0	0
	<u>89,911</u>	<u>76,724</u>	<u>\$ 108,910</u>	<u>\$ (32,186)</u>
Receipts Over (Under) Expenditures	20,531	108,306		
Unencumbered Cash, Beginning	46,199	66,730		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 66,730</u>	<u>\$ 175,036</u>		

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>Capital Outlay Fund</u>	Current Year			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 617,036	\$ 771,641	\$ 707,257	\$ 64,384
County Sources	57,406	70,655	59,344	11,311
State Sources	117,636	146,241	156,733	(10,492)
Transfers	100,000	0	0	0
	<u>892,078</u>	<u>988,537</u>	<u>\$ 923,334</u>	<u>\$ 65,203</u>
Expenditures				
Instruction	23,116	0	\$ 40,000	\$ (40,000)
Operations & Maintenance	84,409	59,965	250,000	(190,035)
Transportation	87,936	212,045	250,000	(37,955)
Facility Acquisition & Construction				
Services	566,997	674,138	1,280,466	(606,328)
Debt Service	87,940	91,479	90,150	1,329
	<u>850,398</u>	<u>1,037,627</u>	<u>\$ 1,910,616</u>	<u>\$ (872,989)</u>
Receipts Over (Under) Expenditures	41,680	(49,090)		
Unencumbered Cash, Beginning	924,385	987,282		
Prior Year Canceled Encumbrances	<u>21,217</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 987,282</u>	<u>\$ 938,192</u>		

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>Driver Training Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	<u>Prior Year Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Local Sources	\$ 4,722	\$ 5,100	\$ 0	\$ 5,100
State Sources	5,120	4,608	5,880	(1,272)
Transfers	10,000	10,000	10,000	0
	<u>19,842</u>	<u>19,708</u>	<u>\$ 15,880</u>	<u>\$ 3,828</u>
Expenditures				
Instruction	19,393	10,823	\$ 29,583	\$ (18,760)
Operations & Maintenance	628	195	1,900	(1,705)
	<u>20,021</u>	<u>11,018</u>	<u>\$ 31,483</u>	<u>\$ (20,465)</u>
Receipts Over (Under) Expenditures	(179)	8,690		
Unencumbered Cash, Beginning	15,782	15,603		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 15,603</u>	<u>\$ 24,293</u>		

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>Extraordinary School Program Fund</u>	<u>Current Year</u>			<u>Variance - Over (Under)</u>
	<u>Prior Year Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Local Sources	\$ 78,494	\$ 65,879	\$ 80,000	\$ (14,121)
Transfers	41,000	30,000	30,000	0
	<u>119,494</u>	<u>95,879</u>	<u>\$ 110,000</u>	<u>\$ (14,121)</u>
Expenditures				
Instruction	95,757	105,386	\$ 150,242	\$ (44,856)
School Administration	16,580	17,054	16,905	149
	<u>112,337</u>	<u>122,440</u>	<u>\$ 167,147</u>	<u>\$ (44,707)</u>
Receipts Over (Under) Expenditures	7,157	(26,561)		
Unencumbered Cash, Beginning	49,990	57,147		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 57,147</u>	<u>\$ 30,586</u>		

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>Food Service Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Local Sources	\$ 165,616	\$ 166,752	\$ 130,820	\$ 35,932
State Sources	5,157	5,132	4,311	821
Federal Sources	333,085	327,468	307,436	20,032
Transfers	55,000	52,990	60,000	(7,010)
	<u>558,858</u>	<u>552,342</u>	<u>\$ 502,567</u>	<u>\$ 49,775</u>
Expenditures				
Operations & Maintenance	29,566	14,165	\$ 35,800	\$ (21,635)
Food Service Operation	510,947	442,980	564,019	(121,039)
	<u>540,513</u>	<u>457,145</u>	<u>\$ 599,819</u>	<u>\$ (142,674)</u>
Receipts Over (Under) Expenditures	18,345	95,197		
Unencumbered Cash, Beginning	78,907	97,252		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 97,252</u>	<u>\$ 192,449</u>		

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>Professional Development Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	<u>Prior Year Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
State Sources	\$ 0	\$ 9,898	\$ 7,500	\$ 2,398
Federal Sources	2,187	1,461	0	1,461
Transfers	47,000	35,000	35,000	0
	<u>49,187</u>	<u>46,359</u>	<u>\$ 42,500</u>	<u>\$ 3,859</u>
Expenditures				
Instructional Support Staff	37,964	61,412	\$ 70,175	\$ (8,763)
Central Services	1,955	0	2,000	(2,000)
	<u>39,919</u>	<u>61,412</u>	<u>\$ 72,175</u>	<u>\$ (10,763)</u>
Receipts Over (Under) Expenditures	9,268	(15,053)		
Unencumbered Cash, Beginning	20,407	29,675		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 29,675</u>	<u>\$ 14,622</u>		

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>Parent Education Program Fund</u>	<u>Current Year</u>		<u>Variance -</u> <u>Over (Under)</u>
	<u>Prior Year</u> <u>Actual</u>	<u>Actual</u> <u>Budget</u>	
Cash Receipts			
Local Sources	\$ 3,145	\$ 2,395 \$ 2,395	\$ 0
State Sources	0	18,970 17,547	1,423
Federal Sources	19,380	0 0	0
Transfers	9,452	9,936 11,858	(1,922)
	<u>31,977</u>	<u>31,301</u> <u>\$ 31,800</u>	<u>\$ (499)</u>
Expenditures			
Student Support Services	31,977	31,301 \$ 31,300	\$ 1
Instructional Support Staff	0	0 500	(500)
	<u>31,977</u>	<u>31,301</u> <u>\$ 31,800</u>	<u>\$ (499)</u>
Receipts Over (Under) Expenditures	0	0	
Unencumbered Cash, Beginning	0	0	
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>	
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>	

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>Summer School Fund</u>	<u>Current Year</u>			<u>Variance - Over (Under)</u>
	<u>Prior Year Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Transfers	\$ 10,000	\$ 0	\$ 15,659	\$ (15,659)
	<u>10,000</u>	<u>0</u>	<u>\$ 15,659</u>	<u>\$ (15,659)</u>
Expenditures				
Instruction	937	958	\$ 24,722	\$ (23,764)
	<u>937</u>	<u>958</u>	<u>\$ 24,722</u>	<u>\$ (23,764)</u>
Receipts Over (Under) Expenditures	9,063	(958)		
Unencumbered Cash, Beginning	0	9,063		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 9,063</u>	<u>\$ 8,105</u>		

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>Special Education Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	<u>Prior Year Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Local Sources	\$ 19,188	\$ 8,566	\$ 0	\$ 8,566
Federal Sources	0	8,637	0	8,637
Transfers	<u>2,005,552</u>	<u>1,952,529</u>	<u>1,904,095</u>	<u>48,434</u>
	<u>2,024,740</u>	<u>1,969,732</u>	<u>\$ 1,904,095</u>	<u>\$ 65,637</u>
Expenditures				
Instruction	1,941,887	1,979,487	\$ 2,146,484	\$ (166,997)
Student Support Services	11,832	13,666	14,220	(554)
Student Transportation Services	<u>34,558</u>	<u>37,424</u>	<u>37,560</u>	<u>(136)</u>
	<u>1,988,277</u>	<u>2,030,577</u>	<u>\$ 2,198,264</u>	<u>\$ (167,687)</u>
Receipts Over (Under) Expenditures	36,463	(60,845)		
Unencumbered Cash, Beginning	257,706	294,169		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 294,169</u>	<u>\$ 233,324</u>		

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>Career and Postsecondary</u> <u>Education Fund</u>	Prior Year	Current Year		Variance -
	Actual	Actual	Budget	Over (Under)
Cash Receipts				
Local Sources	\$ 5,201	\$ 22	\$ 0	\$ 22
Federal Sources	0	6,246	0	6,246
Transfers	155,000	189,850	189,850	0
	<u>160,201</u>	<u>196,118</u>	<u>\$ 189,850</u>	<u>\$ 6,268</u>
Expenditures				
Instruction	145,986	182,889	\$ 193,161	\$ (10,272)
Student Support Services	0	0	38,050	(38,050)
School Administration	5,384	5,488	7,470	(1,982)
	<u>151,370</u>	<u>188,377</u>	<u>\$ 238,681</u>	<u>\$ (50,304)</u>
Receipts Over (Under) Expenditures	8,831	7,741		
Unencumbered Cash, Beginning	40,000	48,831		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 48,831</u>	<u>\$ 56,572</u>		

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>KPERS Contribution Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
State Sources	\$ 0	\$ 725,698	\$ 750,232	\$ (24,534)
Transfers	467,434	0	0	0
	<u>467,434</u>	<u>725,698</u>	<u>\$ 750,232</u>	<u>\$ (24,534)</u>
Expenditures				
Instruction	313,180	486,219	\$ 450,000	\$ 36,219
Student Support Services	23,372	36,284	50,000	(13,716)
Instructional Support Staff	14,023	21,771	30,000	(8,229)
General Administration	14,023	21,771	30,000	(8,229)
School Administration	42,069	65,313	50,000	15,313
Central Services	4,674	7,257	20,000	(12,743)
Operations & Maintenance	37,395	58,055	60,000	(1,945)
Student Transportation Services	9,349	14,514	30,000	(15,486)
Food Service Operation	9,349	14,514	30,232	(15,718)
	<u>467,434</u>	<u>725,698</u>	<u>\$ 750,232</u>	<u>\$ (24,534)</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>Bond and Interest Fund</u>	<u>Current Year</u>			<u>Variance - Over (Under)</u>
	<u>Prior Year Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Local Sources	\$ 532,240	\$ 477,956	\$ 460,341	\$ 17,615
County Sources	68,475	61,661	51,824	9,837
State Sources	164,546	181,866	173,206	8,660
	<u>765,261</u>	<u>721,483</u>	<u>\$ 685,371</u>	<u>\$ 36,112</u>
Expenditures				
Debt Service	<u>866,032</u>	<u>866,029</u>	<u>\$ 866,029</u>	<u>\$ 0</u>
	<u>866,032</u>	<u>866,029</u>	<u>\$ 866,029</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(100,771)	(144,546)		
Unencumbered Cash, Beginning	1,238,289	1,137,518		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 1,137,518</u>	<u>\$ 992,972</u>		

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>Federal Funds</u>			
		Prior Year Actual	Current Year Actual
Cash Receipts			
Federal Sources		\$ 268,383	\$ 240,511
		<u>268,383</u>	<u>240,511</u>
Expenditures			
Instruction		259,163	232,116
Student Support Services		948	957
School Administration		8,272	7,438
		<u>268,383</u>	<u>240,511</u>
Receipts Over (Under) Expenditures		0	0
Unencumbered Cash, Beginning		0	0
Prior Year Canceled Encumbrances		<u>0</u>	<u>0</u>
Unencumbered Cash, Ending		<u>\$ 0</u>	<u>\$ 0</u>

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 41,336	\$ 59,022
	<u>41,336</u>	<u>59,022</u>
Expenditures		
Instruction	24,794	48,949
Instructional Support Services	11	0
	<u>24,805</u>	<u>48,949</u>
Receipts Over (Under) Expenditures	16,531	10,073
Unencumbered Cash, Beginning	70,235	86,766
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 86,766</u>	<u>\$ 96,839</u>

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

Contingency Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	\$ 9,444	\$ 0
	<u>9,444</u>	<u>0</u>
Expenditures	<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures	9,444	0
Unencumbered Cash, Beginning	640,556	650,000
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 650,000</u>	<u>\$ 650,000</u>

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>Textbook & Student Material</u> <u>Revolving Fund</u>			
		Prior Year Actual	Current Year Actual
Cash Receipts			
Local Sources	\$	33,606	\$ 33,343
Transfers		58,297	0
		<u>91,903</u>	<u>33,343</u>
Expenditures			
Instruction		40,277	76,187
		<u>40,277</u>	<u>76,187</u>
Receipts Over (Under) Expenditures		51,626	(42,844)
Unencumbered Cash, Beginning		23,014	74,640
Prior Year Canceled Encumbrances		<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	\$	<u>74,640</u>	<u>\$ 31,796</u>

PRATT UNIFIED SCHOOL DISTRICT NO. 382
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Pratt High School				
Coffee Club	\$ 84	\$ 0	\$ 0	\$ 84
Debate	784	0	0	784
FCA	976	395	112	1,259
FCCLA	448	0	0	448
FBLA	35	1,501	1,158	378
Foreign Frogs	3,556	4,268	3,233	4,591
Forensics	4,056	1,965	1,262	4,759
Drama	0	1,138	331	807
GEC - Life	1,138	0	0	1,138
GEC-Bakery	65	0	0	65
Jag Club	1,606	950	0	2,556
Keys	0	111	68	43
Math Club	1,228	95	85	1,238
NFL	443	929	852	520
National Honor Society	284	1,157	1,014	427
Pep Club	1,415	1,052	1,081	1,386
SADD	14	0	0	14
Scholars Bowl	227	1,194	720	701
Science Club	125	0	30	95
Student Council	3,096	3,487	4,819	1,764
Weightlifting	819	8,710	7,514	2,015
Cheerleaders	1,385	17,127	14,891	3,621
Class of 2013	47	0	47	0
Class of 2014	811	0	811	0
Class of 2015	99	0	99	0
Class of 2016	221	0	221	0
Class of 2017	0	207	207	0
Class of 2018	1,220	2,590	3,810	0
Class of 2019	845	800	0	1,645
Class of 2020	470	405	21	854
Class of 2021	0	440	0	440
Art	5,105	1,612	2,237	4,480
Band	1,393	3,702	2,699	2,396
Supplies	0	39	39	0
Photo Lab	437	690	306	821
Vocal	5,550	10,989	6,614	9,925
Pratt High Singers	742	745	0	1,487
Robed Choir Uniform	1,000	0	0	1,000
LMS Transfers	73	597	670	0
Faculty Fund	107	382	407	82
Vending Faculty	306	1,696	1,780	222
Sales Tax	0	11,054	11,000	54
	<u>40,210</u>	<u>80,027</u>	<u>68,138</u>	<u>52,099</u>

PRATT UNIFIED SCHOOL DISTRICT NO. 382
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Liberty Middle School				
Builders Club	2,080	112	573	1,619
Cheerleaders	2,234	4,154	3,133	3,255
Faculty Courtesy	2,961	0	290	2,671
Gate Club	754	3,587	3,173	1,168
Greenback Club	22,934	3,779	2,517	24,196
Memory Book Club	344	2,953	3,132	165
5th Grade	707	1	0	708
	<u>32,014</u>	<u>14,586</u>	<u>12,818</u>	<u>33,782</u>
Memorials				
Etta & Cora Gray Elem	3,246	3	0	3,249
Rilla A McCaslin Memorial	5,511	10	0	5,521
Kerr Family Charitable Tr	2,252	0	0	2,252
Brenda Forbes Scholshp	1,154	3	0	1,157
	<u>12,163</u>	<u>16</u>	<u>0</u>	<u>12,179</u>
Payroll Deduction Account	<u>50,607</u>	<u>1,274,123</u>	<u>1,274,065</u>	<u>50,665</u>
Total Agency Funds	<u>\$ 134,994</u>	<u>\$ 1,368,752</u>	<u>\$ 1,355,021</u>	<u>\$ 148,725</u>

PRATT UNIFIED SCHOOL DISTRICT NO. 382
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018

Fund	Beginning	Prior Year	Cash Receipts	Expenditures	Ending	Add	Ending Cash
	Unencumbered Cash Balance	Canceled Encumbrances			Unencumbered Cash Balance	Encumbrances and Accounts Payable	
Pratt High School							
Activity Director - Fund	\$ 35,624	\$ 0	\$ 63,887	\$ 61,166	\$ 38,345	\$ 0	\$ 38,345
Band Boosters	18,851	0	23,306	13,121	29,036	516	29,552
Library Club	432	0	5	0	437	0	437
Robotics	153	0	315	0	468	0	468
Eco Meet	15	0	100	0	115	0	115
Science Olympiad	5,312	0	937	1,253	4,996	0	4,996
Baseball	0	0	3,977	3,977	0	0	0
Basketball-Boys	1,675	0	887	1,453	1,109	0	1,109
Basketball - Girls	1,455	0	1,783	2,161	1,077	0	1,077
Cross Country	51	0	760	63	748	0	748
Football	2,584	0	1,199	1,615	2,168	0	2,168
Golf-boys	(54)	0	300	53	193	0	193
Golf - girls	2,434	0	1,205	1,856	1,783	0	1,783
Softball	672	0	459	338	793	0	793
Tennis - Boys	19	0	0	0	19	0	19
Tennis - Girls	0	0	378	358	20	0	20
Track	1,223	0	2,167	2,048	1,342	0	1,342
Volleyball	1,864	0	2,594	2,673	1,785	0	1,785
Wrestling	869	0	90	110	849	0	849
Prom	147	0	9,650	7,774	2,023	0	2,023
Computer	8,433	0	6,337	5,601	9,169	0	9,169
PE Shirt	2,468	0	2,000	0	4,468	0	4,468
Publications	10,957	0	6,502	9,286	8,173	0	8,173
Cafeteria	0	0	266	266	0	0	0
Concessions	8,189	0	26,041	27,421	6,809	0	6,809
Online Testing	12,563	0	208	977	11,794	0	11,794
Reading Intervention	26	0	0	0	26	0	26
Renaissance Fair	176	0	0	0	176	0	176
S.A.F.E.	0	0	0	0	0	0	0
Vending - Milk	152	0	173	325	0	0	0
Vending - Pop	112	0	163	275	0	0	0
Frog Shop	79	0	0	0	79	0	79
Frog Shop - Students	1,271	0	14,500	14,336	1,435	0	1,435
	<u>117,752</u>	<u>0</u>	<u>170,189</u>	<u>158,506</u>	<u>129,435</u>	<u>516</u>	<u>129,951</u>

PRATT UNIFIED SCHOOL DISTRICT NO. 382
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018

Fund	Beginning	Prior Year	Cash Receipts	Expenditures	Ending	Add	Ending Cash
	Unencumbered	Canceled			Unencumbered	Encumbrances	
	Cash Balance	Encumbrances			Cash Balance	and Accounts Payable	Balance
Liberty Middle School							
Library	4,522	0	12,360	10,828	6,054	0	6,054
Petty Cash Athletic	105	0	11,372	11,372	105	0	105
Petty Cash Income	0	0	500	500	0	0	0
AD Fund	3,965	0	4,155	6,634	1,486	0	1,486
PHS Activity Tickets	0	0	120	120	0	0	0
Wood Shop Fees	152	0	0	152	0	0	0
Technology	0	0	2,434	2,422	12	0	12
Textbooks	0	0	761	761	0	0	0
Veteran's Project	814	0	1,443	1,224	1,033	0	1,033
Freedom Quilt	650	0	462	529	583	0	583
Math Dept.	124	0	0	0	124	0	124
Art Class Fundraising	697	0	0	0	697	0	697
TSA	0	0	2,025	2,022	3	0	3
AB Council	1,816	0	113	0	1,929	0	1,929
LMS Dress	605	0	890	798	697	0	697
LMS Gear	1,056	0	451	1,275	232	0	232
	<u>14,506</u>	<u>0</u>	<u>37,086</u>	<u>38,637</u>	<u>12,955</u>	<u>0</u>	<u>12,955</u>

PRATT UNIFIED SCHOOL DISTRICT NO. 382
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Southwest Elementary School							
Meals	0	0	1,872	1,872	0	0	0
Petty Cash	(100)	0	1,216	1,116	0	0	0
Textbooks	0	0	1,210	1,210	0	0	0
Faculty Fund	571	0	783	1,250	104	0	104
Technology	0	0	1,336	1,336	0	0	0
Kids for SW	21,216	0	29,585	27,114	23,687	0	23,687
Library	2,467	0	96	646	1,917	0	1,917
Yearbook	1,642	0	3,009	3,149	1,502	0	1,502
O.W.L.S.	7,661	0	0	1,716	5,945	0	5,945
PHS Activity Tickets	0	0	60	60	0	0	0
Beyond the Bell	0	0	11,075	11,075	0	0	0
Pre-K Tuition	0	0	100	100	0	0	0
	<u>33,457</u>	<u>0</u>	<u>50,342</u>	<u>50,644</u>	<u>33,155</u>	<u>0</u>	<u>33,155</u>
Total District Activity Funds	<u>\$ 165,715</u>	<u>\$ 0</u>	<u>\$ 257,617</u>	<u>\$ 247,787</u>	<u>\$ 175,545</u>	<u>\$ 516</u>	<u>\$ 176,061</u>

FEDERAL AWARD INFORMATION

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2018

Grant Title	Federal CFDA No.	Program Amount	Unencumbered Cash 7-1-17	Receipts	Expenditures	Unencumbered Cash 6-30-18
<u>(Passes Through Kansas Department of Education)</u>						
Department of Agriculture						
School Breakfast Program	10.553	\$ 58,773				
National School Lunch Program	10.555	254,215				
Special Milk Program for Children	10.556	1,696				
Summer Food Service Program for Children	10.559	12,784				
		<u>327,468</u>	<u>\$ 0</u>	<u>\$ 327,468</u>	<u>\$ 327,468</u>	<u>\$ 0</u>
Department of Education						
Title I Grants to Local Education Agencies	84.010	192,180	0	192,180	192,180	0
Special Education Grants to States	84.027	8,637	0	8,637	8,637	0
Career and Technical Education - Basic Grants to States	84.048	1,795	0	1,795	1,795	0
Improving Teacher Quality State Grants	84.367	42,962	0	42,962	42,962	0
Student Support and Academic Enrichment Program	84.424	5,369	0	5,369	5,369	0
		<u>250,943</u>	<u>0</u>	<u>250,943</u>	<u>250,943</u>	<u>0</u>
<u>(Passes Through ESSDACK)</u>						
Department of Education						
Career and Technical Education - Basic Grants to States	84.048	4,451	0	4,451	4,451	0
English Language Acquisition State Grants	84.365	3,289	0	3,289	3,289	0
		<u>7,740</u>	<u>0</u>	<u>7,740</u>	<u>7,740</u>	<u>0</u>
Total Federal Awards		<u>\$ 586,151</u>	<u>\$ 0</u>	<u>\$ 586,151</u>	<u>\$ 586,151</u>	<u>\$ 0</u>